

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

FY 2005		Entity Name: Sandy City	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
PART I	TAX REVENUES		Amount		Amount	
	<b>Property Taxes</b>					
	1.1 Property taxes - (All property taxes not separately listed below.)	T01		T01		
	1.2 Property Taxes - Debt Service	T01	6,829,284	T01	282,668	
	1.3 Property Taxes - RDA Increment	T01	281,950	T01	0	
	1.4 Property Taxes - Library	T01	3,999,295	T01	0	
	1.5 Property Taxes - Delinquent	T01	0	T01	0	
			253,108	T01	8,084	
	2 Fee in lieu	T01	818,905	T01	37,835	
	<b>Local Sales Taxes</b>					
	3.1 General sales tax - Local option	T09	15,857,517	T09	0	
	3.2 Highway improvement sales tax	T19	0	T19	0	
	3.3 Resort community sales tax	T19	0	T19	0	
	3.4 Resort plus sales tax	T19	0	T19	0	
	3.5 Energy sales and use tax	T19	0	T19	0	
	3.6 Transient room tax	T19	194,291	T19	0	
	3.7 Public transit sales tax (UC 59-12-501)	T19	0	T19	0	
	3.8 Other - specify	T19	0	T19	0	
	<b>Franchise Tax</b>					
	4.1 Telephone franchise tax	T15	1,916,877	T15	0	
	4.2 Cable TV franchise tax	T15	333,904	T15	0	
	4.3 Water franchise tax	T15	0	T15	0	
	4.4 Sewer franchise tax	T15	0	T15	0	
	4.5 Other - Specify	T15	4,033,354	T15	0	
	Power, Gas, & Electric Lightwave					
	<b>Licenses, Fees and Permits</b>					
	5.1 Business license fees	T99	768,170	T99	0	
	5.2 Building permit fees	T99	675,800	T99	0	
	5.3 Other licenses, permits & taxes - Specify	T99	260,800	T99	0	
	Electrical, Plumbing, Mechanical, Sign, Road Cut & Demolition permits, animal licenses					
PART II	<b>REVENUES - Other than tax and intergovernmental revenues</b>					
	<b>Utility Sales Revenue / User Fees</b>					
	1.1 Water supply system	A91	0	A91	14,337,428	
	1.2 Electric power system	A92	0	A92	0	
	1.3 Gas supply system	A93	0	A93	0	
	1.4 Transit or bus system	A94	0	A94	0	
	<b>Other Sales and Service Revenue</b>					
	2.1 Sewer charges	A80	0	A80	0	
	2.2 Storm drainage	A80	0	A80	3,256,741	

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

PART II		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount	
2.3	Garbage collection / street cleaning	A81	0	A81	3,601,459
3.1	Parks and recreation charges	A81	631,816	A81	1,657,419
3.2	Airports - Include rentals and gross sales of gas and oil.	A01	0		0
3.3	Parking facilities, lots & meters	A60	0	A60	0
3.4	Hospital charges received	A36	0	A36	0
3.5	Cemeteries	A03	48,825	A03	0
3.6	Municipal housing rental projects (gross)	A50	0	A50	0
3.7	Special police services	A89	22,441	A89	0
4.1	Impact fees	A89	200,808	A89	0
4.2	Connection fees	A89	0	A89	426,239
4.3	Plan check fees	A89	335,645	A89	0
4.4	Zoning & subdivision fees	A89	257,202	A89	0
4.5	Sale of maps & publications	A89	38,037	A89	0
5	Other miscellaneous fees	A89	969,023	A89	0
<b>Special Assessments</b>					
6.1	Street cuts and public improvements	U01	9,291	U01	0
6.2	Sidewalk & curb repairs	U01	1,091	U01	0
6.3	Street lighting charges - Lighting districts	U01	67,991	U01	0
6.4	Other special improvement & service	U01	986,961	U01	0
<b>Fines and Forfeitures (Circuit Court)</b>					
7.1	Court fines, bail forfeitures, and moving violations surcharges	U89	0	U89	0
7.2	Parking ticket revenue	U89	0	U89	0
<b>Fines (Justice Court)</b>					
8.1	Court fines, bail forfeitures, and moving violations surcharges	U89	2,554,963	U89	0
8.2	Parking ticket revenue	U89	0	U89	0
<b>Interest, Rents and Royalties</b>					
9	Interest earnings	U20	571,095	U20	40,183
10	Rents and royalties	U40	3,099	U40	498,812
<b>Miscellaneous</b>					
11	Other miscellaneous revenue - Specify	U89	379,451	U89	1,093,051

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

Sundry Revenue, Sale of Fixed Assets, corporate sponsorships, contributions in aid, Trans Jordan equity, Amphitheater sales		NR	NR	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
12	Proceeds from bond issues	17,377,599	0	(a)	(b)	(c)	(d)
13	Receipts from sale of real property	0	0	(a)	(b)	(c)	(d)
<b>PART III INTERGOVERNMENTAL REVENUE</b>				<b>GOVERNMENTAL FUNDS</b>			
1	General support	C30	From the State	D30	From other local governments	B30	From federal government directly
2	Public safety grants	C39	19,861	D39	4,323	B39	124,465
3	Streets and highways / C Roads	C46	2,828,925	D46	0	B46	0
4	Community development	C50	0	D50	0	B50	449,066
5	Liquor funds	C89	60,135	D89	0	B89	0
6	Intergovernmental service contracts	C89	0	D89	0	B89	0
7	Other - Specify	C89	28,080	D89	308,320	B89	113,834
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>				<b>GOVERNMENTAL FUNDS</b>			
<b>GOVERNMENTAL ADMINISTRATION</b>				<b>ENTERPRISE FUNDS</b>			
1.1	Financial administration	E23	1,348,110	F23	0	G23	37,267
1.2	Judicial / courts	E25	976,698	F25	0	G25	8,564
1.3	Legal / attorney	E25	906,618	F25	0	G25	5,589
1.4	General municipal buildings	E31	753,626	F31	153,401	G31	1,514
1.5	Central administration	E29	1,835,125	F29	0	G29	58,691
1.6	Planning and zoning	E29	504,306	F29	0	G29	0
1.7	Economic development	E89	701,072	F89	582,237	G89	1,683
<b>PUBLIC SAFETY</b>				<b>ENTERPRISE FUNDS</b>			
2.1	Police	E82	9,683,478	F82	0	G82	99,813
2.2	Fire	E24	5,740,624	F24	13,086	G24	11,899
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	882,976	F24	0	G24	0
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	0	F32	0	G32	0
2.4	Corrections / Jail	E05	0	F05	0	G05	0
2.5	Protective inspection and regulation	E86	697,177	F86	0	G86	36,489
<b>Environment and Housing</b>				<b>ENTERPRISE FUNDS</b>			
3.1	Sewer	E90	0	F90	0	G90	0

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

		E90	F80	G80	882	E90	F80	G80	0	0	0
3.2	Storm drainage	E81				E81					
3.3	Solid waste management	E81	1,083,315	F81	599,364	E81					
3.4	Recycling programs	E81	3,232,035	F81	0	E81					
3.5	Housing & community development	E90	0	F81	0	E81					
3.6	Redevelopment agencies	E90	709,569	F50	0	E90					
		E90	0	F50	0	E90					
GOVERNMENTAL FUNDS											
DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	(a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)			
3.7	Parks and recreation programs (not addressed below.)	E61	2,925,111	F61	733,726	E61	829,436	F61	98,273	G61	19,816
3.8	Cultural & community events	E61	735,487	F61	0	E61	0	F61	0	G61	0
3.9	Golf courses	E61	0	F61	0	E61	784,985	F61	212,000	G61	5,990
3.10	Rodeo grounds & equestrian parks	E61	0	F61	0	E61	0	F61	0	G61	0
3.11	Cemeteries	E03	0	F03	338	E03	0	F03	0	G03	0
3.12	Libraries	E92	0	F92	0	E92	0	F92	0	G92	0
ENTERPRISE FUNDS											
Transportation											
4.1	Roads & streets - maintenance and construction - See Instructions	E44	3,155,764	F44	1,573,789	E44	0	F44	0	G44	0
4.2	Other road and street maintenance - including snow removal	E44	64,781	F44	0	E44	0	F44	0	G44	0
4.3	Sidewalk, curb, & gutter	E44	53,376	F44	0	E44	0	F44	0	G44	0
4.4	Street lighting	E44	487,136	F44	118,994	E44	0	F44	0	G44	0
4.5	Engineering	E44	713,474	F44	0	E44	0	F44	0	G44	0
4.6	Municipal airports	E01	0	F01	0	E01	0	F01	0	G01	0
4.7	Parking facilities	E61	0	F61	0	E61	0	F61	0	G61	0
Health											
5.1	Own hospitals	E36	0	F36	0	E36	0	F36	0	G36	0
5.2	Other hospitals	E38	0	F38	0	E38	0	F38	0	G38	0
5.3	Health (other than hospitals)	E32	0	F32	0	E32	0	F32	0	G32	0
Interest on Debt											
6.1	Interest on debt - Water supply system	191	0			191	381,791				
6.2	Interest on debt - Electric power system	192	0			192	0				
6.3	Interest on debt - Gas supply system	193	0			193	0				
6.4	Interest on debt - Transit or bus system	194	0			194	0				
6.5	Interest on debt - All other interest	189	2,241,945			189	196,233				
Utilities											
7.1	Water supply system	E91	0	F91	0	E91	6,721,256	F91	6,004,779	G91	22,073
7.2	Electric power system	E92	0	F92	0	E92	0	F92	0	G92	0
7.3	Gas supply system	E93	0	F93	0	E93	0	F93	0	G93	0
7.4	Transit or bus system	E94	0	F94	0	E94	0	F94	0	G94	0

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

<b>All Other Expenditures</b>		E89	F89	G89	E89	F89	G89
8.1	All other expenditures - See instructions Specify Non-Departmental	803,531	0	12,531	0	0	0
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>							
		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>			
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions Specify	(a)	(b)	(c)	(d)	(e)	(f)
		E89	F89	G89	E89	F89	G89
		0	0	0	0	0	0
8.3	All other expenditures - See instructions Specify	E89	F89	G89	E89	F89	G89
		0	0	0	0	0	0
<b>PART V INTERGOVERNMENTAL EXPENDITURES</b>							
		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>			
		Paid to State	Paid to Other Governments		Paid to State	Paid to Other Governments	
1	Fire	L24	M24	L24	M24	L24	M24
2	Highways	L44	M44	L44	M44	L44	M44
3	Police	L62	M62	L62	M62	L62	M62
4	Sanitation	L81	M81	L81	M81	L81	M81
5	Recreation	L61	M61	L61	M61	L61	M61
6	Judicial and legal	L25	M25	L25	M25	L25	M25
7	All other	L89	M89	L89	M89	L89	M89
		330,279	74,268		12,485	14,009	
<b>PART VI PERSONNEL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>			
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Amount			Amount		
		200			200		
		36,539,206			1,903,453		
<b>PART VII INDEBTEDNESS</b>		<b>GOVERNMENTAL AND ENTERPRISE FUNDS</b>					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding	
		(a)	(b)	(c)	(d)	(e)	(f)
1.1	Long-term Outstanding Debt Water supply system	19A	29A	39A	44A	41A	0
		9,965,000	0	0	9,965,000	0	0
1.2	Electric supply system	19B	29B	39B	44B	41B	0
		0	0	0	0	0	0
1.3	Sewer system	19X	29X	39X	44X	41X	0
		0	0	0	0	0	0

# Survey of Local Government Finances

## Utah Municipalities

2005

Fiscal Year Ended June 30, 2005

1.4	Gas supply system	19C	0	29C	0	29C	0	44C	0	41C	0		
1.5	Transit system	19D	0	29D	0	29D	0	44D	0	41D	0		
1.6	Public debt for privately owned housing, industrial or business purposes	19T	0	24T	0	34T	0	44T	0		0		
<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>													
<b>PART VII INDEBTEDNESS (cont.)</b>													
			Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunding debt)		Total Outstanding (a + b - c = d) Also, (d = e + f)		Detail of long-term debt outstanding		
1.7	Long-term Outstanding Debt	19X	(a) 54,993,000	29X	(b) 16,520,000	29X	(c) 20,850,000		(d) 50,663,000	44X	(e) 46,438,000	41X	(f) 4,225,000
<b>Other Long-term Obligations</b>													
2.1	Capital lease purchase agreements		262,413		0	639	85,151		(d) 177,262				
2.2	Accrued leave liability (sick leave and vacation)								1,353,285				
<b>PART VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>													
			Outstanding balance at beginning of fiscal year		Balance at end of fiscal year								
3	Short-term (interest bearing) Debt	61V	0	64V	0								
			(a)		(b)		(c)						
			Reserves held for redemption of long-term debt		Unexpended proceeds from sale of bond issues held pending disbursement		All other funds except employee retirement funds						
	Cash and investments held at end of fiscal year	W01	1,420,600	W31	1,635,927	W61	53,772,766						
<b>PART IX RATES</b>													
1.	Energy Sales & Use Tax Rate		6%										
2.	Cable TV Franchise Tax Rate		6%										
3.	Telephone Franchise Tax Rate		4%										
<b>GOVERNMENTAL FUNDS</b>													
<b>ENTERPRISE FUNDS</b>													

